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commissions, with the essential facts in regard to their organization; a bibliography of their publications, and the full text of the laws governing the more important commissions; the facts in regard to the method of appointment, term of office and payment of assessors in those states in which the county assessment system exists; the mortgage registry tax law of Minnesota, the Ontario business tax law, and the personal property tax law of Pennsylvania.

While the work has apparently been done with care and accuracy, a few errors have crept in, the most important being the statement (v. 2, p. 152) that the tax on gross earnings of railways in New York is "five per cent on interstate gross earnings" instead of five tenths of one per cent on the gross earnings from business within the state.

HENRY B. GARDNER.

*Brown University.*

*The History of Parliamentary Taxation in England.* By SHEPARD A. MORGAN. Printed for the Department of Political Science of Williams College. (New York: Moffat, Yard and Company. 1911. Pp. xiv, 317. \$2.00.)

This is the second volume in the series of David A. Wells Prize Essays, established for Williams College under the provisions of the bequest of the late David A. Wells. The book covers the period in English history from the Saxons to the Bill of Rights. This period is sub-divided into seven chronological stages by the seven chapters of the essay, entitled: I, The Saxons; Customary Revenues and Extraordinary Exactions; II, Feudal and Royal Taxation; the Norman and Angevin Kings, 1066-1215; III, The Custom of Parliamentary Grants, 1215-1272; IV, The Law of Parliamentary Taxation, 1272-1297; V, Taxation by the Commons, 1297-1461; VI, Extra-Parliamentary Exactions, 1461-1603; VII, The Stuarts, 1603-1689.

The main task of the essay, which is to describe the transition of the taxing authority from the kings to the Commons, is well done; although there has been no attempt to do original work in this field. There is but little reference to, and no study of, the political, economic and social factors which produced the shift of the source of taxing authority. As the above chapter headings indicate, there has been a selection of materials which would illustrate the transition described, but no comprehensive historical account

of taxation in England. It is a well-constructed but rather uncritical compilation of historical data, with a certain interest for the general reader of economic history. The chief value of the book, however, is not so much in its worth as an authoritative treatise, but as an indication of the kind of thoughtful work which it is possible to encourage in colleges which have no elaborate equipment for research purposes. The press work is excellent, although a volume less pretentious in appearance would have seemed more in keeping with the general character and quality of the essay.

HARLEY W. LUTZ.

*Oberlin College.*

*L'Oeuvre Financière du Parlement de 1906 à 1910. Recueil des Principales Questions Budgétaires et Fiscales Traitées par la 9<sup>e</sup> Législature.* By E. PELLERAY. (Paris: Roustan. 1910. Pp. x, 140. 3 fr.)

M. Pelleray, assistant-secretary to the committee on the budget in the Chamber of Deputies, contributes in this book on the recent financial legislation of France a careful and intelligent piece of work although no pretension is made to any special literary or technical merit. The author seeks merely to present in an accessible form the recent financial budgetary and fiscal legislation of the Republic. The ten introductory pages are given over to a rapid but lucid summary of the work performed by parliament in this regard; and in particular to recent schemes for social welfare. The remainder of the book presents an analytical account of such important features of the financial situation as the public debt; the budgets of 1907-1910; the income tax; the reorganization of railways; and workingman's insurance. Altogether, the work is admirably done, and should prove helpful to all interested in the trend of thought and legislation in France.

W. W. SWANSON.

*Queen's University, Kingston.*

*Die Finanzgeschichte des deutschen Reiches.* By EMANUEL WURM. (Hamburg: Hamburger Buchdruckerei und Verlagsanstalt, Auer und Co. 1910. Pp. 272. 1 m.)

The author, who is a socialist and a member of the Reichstag, has collected in this volume material in opposition to the imperial budget program of 1910. Of history in any strict sense it contains but little. But of facts, or alleged facts from any period